

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jeffrey A. & Sandra L. Spang
DOCKET NO.: 06-01554.001-R-1
PARCEL NO.: 04-16-377-006

The parties of record before the Property Tax Appeal Board are Jeffrey A. & Sandra L. Spang, the appellants, and the Kendall County Board of Review.

The subject property consists of a one year-old, one-story style frame dwelling that contains 2,600 square feet of living area. Features of the home include central air-conditioning, one fireplace, an 800 square foot garage and a full unfinished basement.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of the inequity argument, the appellants submitted a grid analysis of three comparable properties located within one block of the subject. The comparables consist of one-story style frame dwellings that are three or four years old and range in size from 2,400 to 4,255 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces and three-car garages. The appellants did not indicate whether the comparables had basements. These properties have improvement assessments ranging from \$76,776 to \$84,428 or from \$19.73 to \$31.99 per square foot of living area. The subject has an improvement assessment of \$95,860 or \$36.87 per square foot of living area.

In support of the overvaluation argument, the appellants submitted sales information on the same three comparables used to support the inequity contention. The comparables sold between April 2003 and April 2004 for prices ranging from \$251,000 to \$359,587 or from \$74.03 to \$149.82 per square foot of living area including land. The appellants indicated the subject was "self

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Kendall County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	22,198
IMPR.:	\$	78,000
TOTAL:	\$	100,198

Subject only to the State multiplier as applicable.

built" and was completed in May 2005 for a "cost to build" of \$295,000. The appellants did not indicate whether this figure included the cost of the subject lot. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$100,198 and its improvement assessment be reduced to \$78,000 or \$30.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$118,058 was disclosed. The subject has an estimated market value of \$346,821 or \$133.39 per square foot of living area including land, as reflected by its assessment and Kendall County's 2006 three-year median level of assessments of 34.04%.

In support of the subject's improvement assessment, the board of review submitted brief handwritten descriptions and computer screen prints of four comparable properties located in the subject's subdivision. No property record cards for the subject or comparables were submitted. The comparables consist of three, one-story frame, brick and frame, or brick, stone and frame dwellings; and one, one and one-half-story brick, stone and frame dwelling. No ages for the comparables were provided. The comparables were described as ranging in living area from 2,238 to 4,360 square feet of living area. The comparables have features that include one or two fireplaces and garages that contain from 757 to 920 square feet of building area and basements, three of which were described as walkout or lookout. The board of review did not indicate whether the comparables have central air-conditioning. These properties were reported to have improvement assessments ranging from \$36.00 to \$52.00 per square foot of living area, but no land, improvement and total assessments were provided.

In support of the subject's estimated market value, the board of review reported sales prices, but no sale dates, for the four comparables used to support the subject's improvement assessment. The comparables were reported to have sold for prices ranging from \$360,000 to \$587,000 or from \$134.63 to \$179.69 per square foot of living area including land. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted. The appellants argued unequal treatment in the assessment process as the basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by

clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to the appellants' comparable 1 because it was significantly larger in living area when compared to the subject. The Board gave less weight to the board of review's comparables because no ages or improvement assessments were provided and the board of review failed to indicate whether the comparables had central air-conditioning. The Board finds two of the appellants' comparables were similar to the subject in terms of design, exterior construction, age, size, features and location and had improvement assessments of \$28.76 and \$31.99 per square foot of living area. The subject's improvement assessment of \$36.87 per square foot of living area falls above the two most similar comparables in the record. Therefore, the Property Tax Appeal Board finds the subject's improvement assessment is incorrect and a reduction is warranted.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

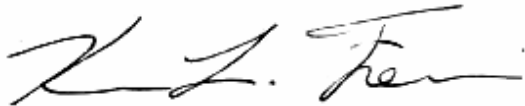
The Board finds the parties submitted sales information on seven comparable properties. The Board gave less weight to the appellants' comparables because they sold in 2003 and 2004 and cannot be relied upon as valid indicators of the subject's market value as of its January 1, 2006 assessment date. The Board also gave no weight to the board of review's comparable sales because no sale dates were provided, nor were the ages of the comparables reported. The Board further finds the appellants' reported the subject was "self built" in May 2005, but it was unclear whether the "cost to build" of \$295,000 included the land value. For these reasons, the Property Tax Appeal Board finds the appellants have failed to adequately support their burden of proof as to the subject's estimated market value.

In conclusion, the Property Tax Appeal Board finds the appellants have proven unequal treatment in the assessment process by clear and convincing evidence and a reduction in the subject's improvement assessment is warranted. However, the Board finds the appellants have failed to prove overvaluation by a preponderance of the evidence and no further reduction of the subject's assessment is warranted on this basis.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.